



# Guideline

## Sales Tax Canadian Residents Request For Tax Refund

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Tax Commissioner

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### Have A Great Time Shopping In North Dakota

Visitors from Canada have been coming to North Dakota throughout its history. These days, lots of folks from Manitoba, Saskatchewan and other provinces make their way down to North Dakota for great shopping, fine hotels, excellent restaurants, fun nightlife and much more. Quick getaways for great weekends in North Dakota are always a bargain . . . and even more so since Canadians can, in certain circumstances, obtain refunds of our state’s sales tax.

### Discover More Of The Spirit Of North Dakota

Shopping opportunities are great at the malls and the shopping areas in North Dakota. . . but there is much more to see and do here than shop. Discover the Wild West in the Badlands. Ride the trails of Sitting Bull, Custer and Teddy Roosevelt. Trace the Lewis and Clark Trail, follow the fur traders, or investigate the Plains Indians and their ancient ancestors. For a North Dakota Holiday Packet, call toll free from Canada: **(800)435-5663**.

### Before Your Next Trip

For travel information on North Dakota call **(800)435-5663** or visit North Dakota on the Internet at **www.ndtourism.com**.

For lodging, event or other specific information on a particular city, call the local Convention or Hospitality Bureau listed below (all North Dakota area codes are 701):

Beach.....	872-3121		Hettinger .....	567-2531	
Belfield.....	575-8135		Jamestown.....	251-9145	or (800)222-4766
Beulah .....	873-4585	or (800)441-2649	Langdon .....	256-3079	
Bismarck/Mandan .....	222-4308	or (800)767-3555	Linton.....	254-4267	
Bottineau .....	228-3849	or (800)735-6932	Medora .....	623-4910	
Bowman .....	523-5880		Minot.....	857-8206	or (800)264-2626
Carrington .....	652-2524	or (800)641-9668	New Town.....	627-4812	
Cavalier .....	265-8188		Oakes.....	742-3508	
Devils Lake .....	662-4903	or (800)233-8048	Rugby .....	776-5846	
Dickinson .....	483-4988	or (800)279-7391	Theodore Roosevelt Medora Foundation.....	623-4444	or (800)633-6721
Drayton .....	454-3474		Valley City .....	845-1891	or (888)288-1891
Fargo .....	282-3653	or (800)235-7654	Wahpeton .....	642-8744	or (800)892-6673
Fort Yates .....	854-8500		Walhalla .....	549-3939	
Garrison.....	463-2631	or (800)799-4242	Washburn .....	462-8541	
Grafton .....	352-0781		Watford City.....	444-5804	or (800)701-2804
Grand Forks .....	746-0444	or (800)866-4566	West Fargo .....	282-4444	
Harvey .....	324-2604		Williston.....	774-9041	or (800)615-9041
Hazen .....	748-6848	or (888)464-2936	Wishek .....	452-2371	

### Duty Rates in Effect as of This Printing

Canadian residents returning to Canada from North Dakota must pay duty if they have been in the U.S. less than 24 hours. After an absence of 24 hours or more, a Canadian resident can claim up to \$50 (Canadian Funds) worth of goods without paying duty. You may not include tobacco and alcohol in your 24-hour exemption. If the total of the goods you take into Canada are worth more than \$50 (Canadian Funds) you must pay duty on the full value.

After 48 hours, \$200 (Canadian Funds) worth of goods are duty-free. Goods may include either one case of beer (24 x 355 ml.) or wine not exceeding 1.5 liters or any alcoholic beverages not exceeding 1.14 liters, and tobacco not exceeding 50 cigars, 200 cigarettes, 200 tobacco sticks and 200 grams of manufactured tobacco.

After 7 days, the duty-free exemption goes up to \$750 (Canadian Funds), with the same limits as above on alcohol and tobacco.

### How To Claim Your Sales Tax Refund

Although sales to residents of Canada are *not* exempt from North Dakota sales tax, qualifying Canadian residents may obtain a refund of North Dakota sales tax payments.

To qualify for a refund, Canadian residents must be in North Dakota specifically to make a purchase and the goods purchased must be removed from North Dakota within 30 days of purchase for use permanently outside of North Dakota. Furthermore, refunds are available only on taxable purchases of \$25.00 or more (excluding sales tax) and only if the refund request is for \$15.00 or more. Qualifying \$25.00 purchases (which can consist of multiple items on a single receipt so long as the total taxable amount exceeds \$25.00) may be accumulated during one calendar year to reach the \$15.00 minimum refund request. Refund requests must be received in this office within three years after the purchase date.

Refund requests must be made to the Tax Commissioner on this form. Remember, goods purchased by Canadian residents must be taken from North Dakota and used exclusively outside this state in order for the refund to be allowed. **Accordingly, North Dakota sales tax paid on goods and services such as lodging accommodations, meals and entertainment is not eligible for refund since these goods and services are consumed within North Dakota.** Joint refund requests are allowed for married couples; married couples and their dependents; and individuals and their dependents. Joint refund requests by unrelated individuals who reside together are allowed but only if the sales receipt contains the names of all parties and a letter explaining the joint refund request accompanies the request form.

### Complete Reverse Side For Refund

**Taxpayer Assistance:** Questions on this form should be directed to the North Dakota Office of State Tax Commissioner at 701-328-3470. Applications for Refund of North Dakota Sales Tax are available on our web site at [www.nd.gov/tax](http://www.nd.gov/tax)

MAIL TO: North Dakota Office of State Tax Commissioner Sales and Withholding Taxes 600 E. Boulevard Ave., Dept. 127 Bismarck, ND 58505-0599	<b>Application For Refund</b> <b>North Dakota Sales Tax</b> <b>(See Instructions On Other Side)</b>
Name: _____	Date: _____
ID No: _____ Social Insurance or Business Number	Telephone: (_____) _____ Area Code
Address: _____ Street City Province Postal Code	

## Purchase Information

Note: **One** receipt per line. Attach additional sheets if necessary. Each receipt **must** include \$25.00 or more in taxable merchandise (excluding tax). Goods consumed in North Dakota, including motel rooms, restaurant meals, etc. are not eligible for refund.

Purchase Date	Item Description	Purchased From		Taxable Value	City & State Tax Paid
1-1-05	Refrigerator	Smith Appliance	Grand Forks	\$750.00	\$50.63
Refund Request Must Equal or Exceed \$15.00.				Total Refund	\$

**NOTE - Original sales receipts must be attached before refund can be processed - no photocopies please! Original receipts *will not* be returned with refund checks. Please keep copies for your records. Do not highlight receipts as it makes it impossible to read the numbers on some types of paper.**

## Certification

**I Hereby Certify** that I am a resident of Canada in the state of North Dakota for the express purpose of making a purchase, as defined above. I understand that falsification of this form to evade payment of tax is a class A misdemeanor and may be punishable by a fine up to \$15,000, or imprisonment up to one year or both. To the best of my knowledge, the facts herein stated are true and correct and that the above merchandise has been removed for permanent use outside of North Dakota. I also understand this claim for refund is subject to audit verification.

Signature \_\_\_\_\_

[illegible]